Carlene is described as an enthusiastic and inspirational volunteer whose commitment and enthusiasm never waiver. Carlene has provided a lifetime of service and contributions to a great variety of organizations and initiatives throughout her life. Carlene is a Life Member and Board Vice President for the Girl Scouts. She has over 50 years of service to the PEO Sisterhood. Over the course of 20 years she has served as both Treasurer and President for the Heartland Health Auxiliary.

Carlene served as a two term President of the YWCA, overseeing construction of the Aquatic Center. She has worked with United Way, the American Red Cross and March of Dimes. She has dedicated over two decades volunteering at the Open Door Food Kitchen where she has done everything from scrubbing pots and pans to serving on its board of directors. One Carlene's most beloved volunteer position comes from the many roles that she fills at the Pony Express National Museum where she has once again done everything from tour guide to serving as the Great Pumpkin.

Mr. Speaker, I proudly ask you to join me in recognizing Carlene Makawski. She has made an amazing impact on countless individuals and remains as a blessing to everyone in the St. Joseph community. I am honored to represent her in the United States Congress.

INTRODUCTION OF THE MAKING WORK AND MARRIAGE PAY ACT

HON. THOMAS E. PETRI

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES Thursday, June~20,~2013

Mr. PETRI. Mr. Speaker, today, along with Rep. NIKI TSONGAS of Massachusetts, I am introducing the Making Work and Marriage Pay Act of 2013. This legislation will establish a bipartisan commission to study the negative impact that high effective marginal rates can have on families as they attempt to improve their circumstances through work or marriage. The National Commission on Effective Marginal Tax Rates for Low-Income Families would provide an important opportunity for removing the disincentives that hold many back, in spite of their personal efforts to get ahead.

Federal and state governments provide financial assistance to low-income families through many means-tested programs and a variety of income tax credits. Each of these benefits is income-based, and as income rises benefits are reduced through phase-outs. These reductions occur at various earnings levels and on differing schedules.

While it is appropriate for benefits to be withdrawn as family income increases, not enough thought has been given to the combined impact on behavior of these multiple phase-outs. Different programs are created within separate Congressional committees and are implemented by assorted federal and state agencies. No one entity has the authority to consider our vast system as a whole. The Commission established under this Act would be given this task and charged with the responsibility to propose a legislative package to remove the disincentives to work and marriage that these high effective marginal rates im-

Marginal rates matter. Economists have long contended that high tax rates affect the

investment decisions of affluent individuals. People at all income levels, however, respond rationally to economic incentives and disincentives. If we want people to work their way into the middle class, we need to change a system which says that if you're poor and you struggle to earn a higher income, you won't be able to keep enough of it to make it all seem really worthwhile.

I have looked at the impact these marginal rates have on a typical single mother with two children living in Wisconsin. From \$17,000 to \$40,000 in earnings, this single parent would experience combined effective marginal tax rates in excess of 50 percent—averaging 59 percent between \$24,000 and \$41,000. At lower income levels, she even approaches a rate of 100 percent. Putting this into perspective, the U.S. corporate tax rate is 35 percent (the highest in the industrialized world). The top U.S. income tax rate for individuals is 39.6 percent.

Thus, for every dollar of new income earned by increased effort or the acquisition of new skills, this single mother finds herself only incrementally ahead and, perhaps, wondering whether her hard work is being justly rewarded. Despite the good intentions, these programs, in effect, offer no incentive to get ahead. Rather, the incentives are backwards and low-income workers often are encouraged to stay where they are.

The same dynamic can also affect an individual's decision whether to marry. Experts from across the political divide agree that marriage is good. Government policy, however, as enacted in this assortment of programs and phase-outs actually discourages marriage among low-income couples.

Varying benefit levels across the fifty states produce different results, but in Wisconsin, for a married couple with two children, the marriage penalty starts rising from about zero at \$19,000 of combined income to \$7,000 in after-tax income at \$28,000 of combined earnings, which is what you get if two people earn minimum wage. At \$42,000, the cost of being married reaches \$8,154. That's a high price for a marriage license.

This penalty results from the high effective marginal tax rates produced by taxes and the phaseout of various benefit programs. As income rises, taxes go up and benefits go down. The couple that has combined their lives and their income sees a steeper loss of income than does the comparable couple that has remained unmarried. If marriage is a recognized good for both society and for individual couples, then government policy should not stand in the way of people choosing to marry.

It's time that Congress rationalizes this web of programs to ensure that hard work brings rewards by removing the punishingly high effective marginal tax rates faced by low-income individuals and families.

This is why I am introducing the Making Work and Marriage Pay Act.

My bill would authorize a Commission made up of Cabinet Secretaries, Governors, and recognized policy experts to recommend solutions for the problems posed by these high effective marginal tax rates. The Commission would be constructed to achieve partisan balance, input from states offering varying levels of income support, and expert participation from government and private sector experts.

The Commission would be charged with seeking a solution along certain policy lines,

but would have full authority to offer additional policy recommendations. The Commission's recommendations would be in the form of a legislative blueprint to ease consideration of its comprehensive solution by the wide range of Congressional committees.

For too long, Congress has neglected to clean up the mess of uncoordinated federal benefit programs. The Making Work and Marriage Pay Act is the first step toward a benefit structure that rewards work and effort and reflects our shared belief that marriage is the basis of stable communities. I urge my colleagues to support this important legislation.

FEDERAL AGRICULTURE REFORM AND RISK MANAGEMENT ACT OF 2013

SPEECH OF

HON. DENNIS A. ROSS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 19, 2013

The House in Committee of the Whole House on the state of the Union had under consideration the bill (H.R. 1947) to provide for the reform and continuation of agricultural and other programs of the Department of Agriculture through fiscal year 2018, and for other purposes:

Mr. ROSS. Mr. Chair, farmers work hard to produce the abundant food supply that our nation, and much of the world, needs. However, they could not make it on their own.

They owe much of their productivity to the equipment, practices, and inputs, including nutrients and crop protection products, which we have in the U.S.

Sadly, terrorists who will stop at nothing to undermine our way of life have illegally manipulated certain agricultural nutrients and chemicals

In response, the Department of Homeland Security has been developing, and implementing a set of security regulations to secure and limit access to these products, such as ammonium nitrate.

The agricultural community understands this and understands the need to be vigilant to ensure that we not only have the most productive agriculture industry in the world—but also the safest.

Ammonium nitrate is used as a fertilizer on crops and pastures, especially in warm, moist climates like Florida. It is incredibly important to the many citrus growers in my district.

I think all of us want to see effective and prudent regulations implemented; however, we also do not want to interfere with legitimate access to the nutrients needed by the farmer during the growing season.

The amendment I am offering with my good friend from Florida, Mr. ROONEY, would simply ask that the U.S. Department of Agriculture participate fully and at senior levels in the development of any security regulations regarding a variety of agricultural chemicals developed by DHS, or any other agency.

Once again, I want to thank the Chair and Ranking Member for their work on this legislation, and encourage my colleagues to join me in passing this important amendment.